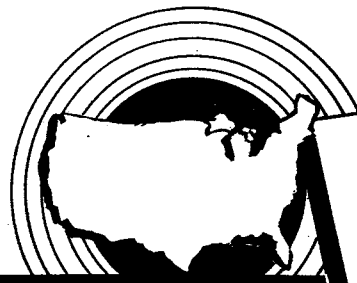


9/30/64



# QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, APRIL-JUNE 1964

U.S. DEPARTMENT OF COMMERCE  
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BUREAU OF THE CENSUS  
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QUARTERLY TAX REPORTS

GOVERNMENTS DIVISION

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Taxes collected by State and local governments in the United States totaled \$47.8 billion during the 12 months ended with June 1964. This reflects an increase of \$3.6 billion or 8.1 percent from a year earlier. State taxes amounted to \$24.1 billion, or 9.7 percent more than in the 12 months ended with June 1963; the yield of locally imposed taxes rose 6.6 percent, to \$23.7 billion. Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) 12 months ended with June		Per- cent in- crease
	1964	1963	
Total.....	47,772	44,182	8.1
Property.....	21,349	20,109	6.2
Other than property...	26,423	24,073	9.8
General sales and gross receipts.....	7,327	6,548	11.9
Motor fuel sales....	4,091	3,878	5.5
Individual income...	3,718	3,256	14.2
Motor vehicle and operators' licenses	2,024	1,889	7.1
Corporation net income.....	1,684	1,411	19.3
All other.....	7,579	7,091	6.9

During the second quarter of calendar 1964, collections of State and local taxes amounted to \$12.9 billion. As compared with the corresponding quarter of 1963, this indicates a rise of \$0.6 million, or 4.8 percent, with State tax revenue up 6.6 percent and local taxes up 2.7 percent.

Table 1 shows nationwide tax revenue amounts for the first 6 months of 1964 and for earlier months, as well as for related quarterly and 12-month periods. These data reflect the diversity of collection timing for various types of

taxes, which was more fully discussed in a previous report.<sup>1</sup> The statistics in table 1 also reflect continuance of the upward trend in State and local taxes that has been indicated by recent annual Census Bureau reports on governmental finances.<sup>2</sup> It should be noted, however, that the statistics in those publications pertain to fiscal years (i.e., for most States and school districts the 12 months ended June 30, but for other governmental units commonly the calendar year or some other 12-month interval). Accordingly, the nationwide amounts shown in table 1 cannot be used in direct conjunction with fiscal year aggregates published for earlier periods to derive a consistent historical series of data.

Table 2 reports local property tax collections of the most recent quarter and 12-month period in individual county areas that had at least 250,000 inhabitants in 1960. Table 3 shows the amounts collected by individual State governments from each of four major types of taxes. Additional background for the use and interpretation of these data appears in the report described in footnote 1.

## CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for

<sup>1</sup>Tax revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46, issued August 1, 1963). That report included month-by-month nationwide totals of tax collections by level of government and by type of tax; property tax totals for each of the 123 most populous county-type areas, with a percentage distribution of such collection amounts by months; and quarterly statistics on the revenue of individual States from 5 major types of taxes.

<sup>2</sup>Statistics on State and local tax revenue are reported nationally and by States in the annual report, Governmental Finances in (year). More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in various reports of the annual series on "State Finances."

public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the report cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (57 percent in the fiscal year 1962) involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

#### SOURCES OF DATA, AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a

basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas, which are served altogether by nearly 6,200 local tax collecting agencies. Month-by-month collection figures were requested by mail from all these agencies, and reports were obtained from about 91 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of  $1\frac{1}{2}$  percent, and the single-month estimates generally showed sampling variability of about 2 to 4 percent.

A more detailed discussion of survey sources and methodology, and of data limitations, is to be found in the report cited in footnote 1.

#### ACKNOWLEDGEMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1.—NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX:  
SECOND QUARTER OF 1964 AND PRIOR PERIODS

(Amounts in millions of dollars)

Item	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General Sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1964:										
2d quarter.....	12,897	7,098	5,799	5,166	1,899	1,033	1,337	482	559	2,421
1st quarter.....	12,018	7,051	4,967	4,447	1,923	979	1,017	723	985	1,944
1963:										
4th quarter.....	13,267	5,037	8,230	7,647	1,823	1,048	719	223	245	1,562
3d quarter.....	9,590	4,933	4,657	4,089	1,682	1,031	645	256	235	1,652
2d quarter.....	12,305	6,657	5,648	5,045	1,672	989	1,246	487	550	2,316
MONTHS										
1964:										
June.....	3,144	1,951	1,193	945	629	343	234	112	108	773
May.....	4,432	2,516	1,916	1,700	765	365	508	141	160	793
April.....	5,321	2,631	2,690	2,521	505	325	595	229	291	855
March.....	3,916	2,578	1,338	1,106	533	316	199	560	338	864
February.....	3,952	2,431	1,521	1,369	787	330	515	73	334	544
January.....	4,150	2,042	2,108	1,972	603	333	303	90	313	536
1963:										
December.....	4,592	1,567	3,025	2,847	546	365	93	74	120	547
November.....	4,330	1,772	2,558	2,364	713	323	357	42	58	473
October.....	4,345	1,698	2,647	2,436	564	360	269	107	67	542
September.....	3,040	1,468	1,572	1,339	483	342	111	164	71	530
August.....	3,703	1,984	1,719	1,552	749	353	356	43	79	571
July.....	2,847	1,481	1,366	1,198	450	336	178	49	85	551
12-MONTH PERIODS										
Ended—										
June 1964.....	47,772	24,119	23,653	21,349	7,327	4,091	3,718	1,684	2,024	7,579
May 1964.....	47,989	24,098	23,891	21,609	7,224	4,118	3,726	1,715	2,010	7,587
April 1964.....	47,983	24,018	23,965	21,679	7,167	4,071	3,763	1,723	2,018	7,562
March 1964.....	47,180	23,678	23,502	21,228	7,100	4,047	3,627	1,689	2,015	7,474
February 1964.....	46,592	23,267	23,325	21,901	7,033	4,023	3,599	1,492	1,974	7,380
January 1964.....	46,202	22,935	23,267	21,033	6,962	4,002	3,484	1,461	1,914	7,346
December 1963.....	45,852	22,733	23,119	20,904	6,892	4,004	3,392	1,442	1,914	7,304
November 1963.....	45,479	22,650	22,829	20,631	6,798	3,940	3,417	1,471	1,919	7,303
October 1963.....	45,330	22,584	22,746	20,566	6,767	3,939	3,376	1,468	1,920	7,294
September 1963.....	44,836	22,285	22,551	20,421	6,672	3,902	3,264	1,415	1,915	7,247
August 1963.....	44,559	22,245	22,314	20,205	6,616	3,907	3,308	1,415	1,894	7,214
July 1963.....	44,376	22,138	22,238	20,145	6,567	3,890	3,281	1,413	1,904	7,176
June 1963.....	44,182	21,991	22,191	20,109	6,548	3,878	3,256	1,411	1,889	7,091

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual (fiscal year) surveys for 1962 and earlier years. See text discussion of "Sources of Data, and Limitations."

<sup>1</sup>The reported amount is \$112 million less than corresponding data appearing in earlier quarterly reports for this period; cumulative amounts shown below for 12-month periods ended from June 1963 up to March 1964 have been similarly adjusted.

## QUARTERLY TAX REPORTS

Table 2.—LOCAL PROPERTY TAX COLLECTIONS IN 123 SELECTED MAJOR COUNTY AREAS: SECOND QUARTER OF 1964 AND 12 MONTHS ENDED JUNE 1964  
(Amounts in thousands of dollars)

Area (and its 1960 population) <sup>1</sup>	2d quarter 1964	12 months ended June 1964	Area (and its 1960 population) <sup>1</sup>	2d quarter 1964	12 months ended June 1964
<b>ALABAMA</b>			<b>IOWA</b>		
Jefferson (634,864).....	290	30,015	Polk (266,315).....	16,539	49,332
Mobile (314,301).....	177	13,387	<b>KANSAS</b>		
<b>ARIZONA</b>			Sedgwick (343,231).....	11,081	55,447
Maricopa (663,510).....	34,134	97,259	<b>KENTUCKY</b>		
Pima (265,660).....	14,611	41,149	Jefferson (610,947).....	2,314	49,681
<b>CALIFORNIA</b>			<b>LOUISIANA</b>		
*Alameda (908,209).....	54,617	161,659	New Orleans City (627,525).....	10,257	48,906
*Contra Costa (409,030).....	31,594	92,638	<b>MARYLAND</b>		
Fresno (365,945).....	19,798	60,825	*Baltimore (492,428).....	7,831	42,142
Kern (291,984).....	20,342	58,940	*Baltimore City (939,024).....	18,565	119,296
*Los Angeles (6,038,771).....	298,676	1,136,949	*Montgomery (340,928).....	2,496	64,754
Orange (703,925).....	48,698	143,021	*Prince Georges (357,395).....	669	38,871
Riverside (306,191).....	17,272	58,787	<b>MASSACHUSETTS</b>		
Sacramento (502,778).....	25,723	81,986	Bristol (398,488).....	3,850	52,598
San Bernardino (503,591).....	26,158	86,861	*Essex (568,831).....	6,040	88,479
San Diego (1,033,011).....	42,088	143,017	Hampden (429,353).....	3,489	63,481
*San Francisco City (740,316).....	43,425	135,589	*Middlesex (1,238,742).....	9,403	205,317
*San Mateo (444,387).....	24,552	89,735	*Norfolk (510,256).....	7,920	101,189
Santa Clara (642,315).....	51,638	149,573	*Suffolk (791,329).....	7,032	159,970
<b>COLORADO</b>			Worcester (583,228).....	4,805	82,176
Denver City (493,887).....	29,762	70,882	<b>MICHIGAN</b>		
<b>CONNECTICUT</b>			Genesee (374,313).....	3,190	43,969
Fairfield (653,589).....	29,301	120,975	Kent (363,187).....	1,017	33,138
Hartford (689,555).....	34,137	118,838	*Macomb (405,804).....	1,440	55,640
New Haven (660,315).....	31,325	100,375	*Oakland (690,259).....	3,088	85,847
<b>DELAWARE</b>			*Wayne (2,666,297).....	9,498	388,988
New Castle (307,446).....	358	18,154	<b>MINNESOTA</b>		
<b>DISTRICT OF COLUMBIA</b>			*Hennepin (842,854).....	79,236	163,324
*Washington City (763,956).....	11,495	74,485	*Ramsey (422,525).....	36,790	71,544
<b>FLORIDA</b>			<b>MISSOURI</b>		
Broward (333,946).....	2,846	40,123	Jackson (622,732).....	2,617	57,983
Dade (935,047).....	5,786	130,813	*St. Louis (703,532).....	1,170	97,534
Duval (455,411).....	1,274	31,347	*St. Louis City (750,026).....	1,034	76,633
Hillsborough (397,788).....	2,491	36,573	<b>NEBRASKA</b>		
Orange (263,540).....	1,370	22,544	Douglas (343,490).....	10,657	52,867
Pinellas (374,665).....	1,775	42,346	<b>NEW JERSEY</b>		
<b>GEORGIA</b>			Bergen (780,255).....	29,571	142,871
De Kalb (256,782).....	1,092	22,553	*Camden (392,035).....	11,029	51,606
Fulton (556,326).....	899	62,286	*Essex (923,545).....	41,230	198,149
<b>HAWAII</b>			Hudson (610,734).....	22,673	113,992
Honolulu City (500,409).....	12,306	28,908	Mercer (266,392).....	9,905	48,690
<b>ILLINOIS</b>			Middlesex (433,856).....	18,263	81,389
*Cook (5,129,725).....	552,616	811,764	Monmouth (334,401).....	11,430	58,923
*Du Page (313,459).....	39,569	54,670	*Morris (261,620).....	11,064	56,603
*Lake (293,656).....	-	30,517	Passaic (406,618).....	13,194	62,460
*St. Clair (262,509).....	599	23,853	*Union (504,255).....	20,215	96,853
<b>INDIANA</b>			<b>NEW MEXICO</b>		
Lake (513,269).....	51,384	111,563	Bernalillo (262,199).....	4,076	17,783
Marion (697,567).....	55,537	110,413			

See footnotes at end of table.

Table 2.—LOCAL PROPERTY TAX COLLECTIONS IN 123 SELECTED MAJOR COUNTY AREAS: SECOND QUARTER OF 1964  
AND 12 MONTHS ENDED JUNE 1964—Continued

(Amounts in thousands of dollars)

Area (and its 1960 population) <sup>1</sup>	2d quarter 1964	12 months ended June 1964	Area (and its 1960 population) <sup>1</sup>	2d quarter 1964	12 months ended June 1964
NEW YORK			RHODE ISLAND		
Albany (272,926).....	3,583	41,957	Providence (568,778).....	25,438	68,980
*Erie (1,064,688).....	6,236	145,327	TENNESSEE		
Monroe (586,387).....	2,021	80,159	Knox (250,523).....	9,194	22,390
*Nassau (1,300,171).....	84,472	327,371	Nashville-Davidson (399,743).....	709	33,924
*New York City (7,781,984).....	562,024	1,237,209	Shelby (627,019).....	6,587	51,240
Oneida (264,401).....	3,105	25,326	TEXAS		
Onondaga (423,028).....	6,759	55,755	Bexar (687,151).....	12,054	43,581
*Suffolk (666,784).....	58,882	147,564	Dallas (951,527).....	10,080	118,616
*Westchester (808,891).....	54,018	187,175	El Paso (314,070).....	1,955	22,799
NORTH CAROLINA			Harris (1,243,158).....	3,157	160,845
Mecklenburg (272,111).....	1,229	29,013	Tarrant (538,495).....	5,543	51,698
OHIO			UTAH		
*Cuyahoga (1,647,895).....	45,815	229,432	Salt Lake (383,035).....	2,446	51,232
Franklin (682,962).....	25,680	54,932	VIRGINIA		
Hamilton (864,121).....	21,603	126,373	Fairfax (261,417).....	1,183	31,695
Lucas (456,931).....	11,578	53,520	Norfolk City (304,869).....	3,209	16,852
Mahoning (300,480).....	2,505	33,675	WASHINGTON		
Montgomery (527,080).....	7,340	67,124	King (935,014).....	56,718	101,682
Stark (340,345).....	3,730	36,498	Pierce (321,590).....	12,196	22,816
Summit (513,569).....	7,358	69,328	Spokane (278,333).....	11,547	21,104
OKLAHOMA			WEST VIRGINIA		
Oklahoma (439,506).....	1,705	35,950	Kanawha (252,925).....	734	13,808
Tulsa (346,038).....	1,553	33,423	WISCONSIN		
OREGON			Milwaukee (1,036,041).....	8,835	195,082
Multnomah (522,813).....	3,258	78,451			
PENNSYLVANIA					
*Allegheny (1,628,587).....	16,224	164,060			
Berks (275,414).....	4,310	22,706			
*Bucks (308,567).....	6,139	31,557			
*Delaware (553,154).....	3,241	56,531			
Erie (250,682).....	6,047	23,218			
Lancaster (278,359).....	4,862	18,074			
Lebanon (346,972).....	2,028	19,265			
*Montgomery (516,682).....	3,421	66,644			
*Philadelphia City (2,002,512).....	129,979	173,615			
*Westmoreland (352,629).....	6,199	23,076			

Note: The amounts shown are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. For most of the major areas listed, the reported amount pertains entirely or nearly so to locally imposed taxes, but the State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown for major counties of Alabama, Arizona, Kentucky, Nebraska, and Utah; and typically 2 to 9 percent of amounts shown for major counties of Colorado, Maryland, New Mexico, Texas, and Washington.

<sup>1</sup>The areas listed are those which had at least 250,000 inhabitants in 1960. Estimates of population as of July 1, 1962 have been published for 41 of these 123 areas--those marked by an asterisk (\*)--in the Census Bureau report, Series P-25, No. 282, issued April 14, 1964. Of the 41 such areas, 10 showed a net change from April 1, 1960 to July 1, 1962 of at least 5 percent. These 10, and their estimated 1962 populations, were as follows: Contra Costa, California, 438,000; Los Angeles, California, 6,353,000; San Mateo, California, 475,000; Du Page, Illinois, 341,000; Montgomery, Maryland, 378,000; Prince Georges, Maryland, 405,000; Macomb, Michigan, 446,000; St. Louis City, Missouri, 704,000; St. Louis County, Missouri, 755,000; and Suffolk, New York, 756,000.

## QUARTERLY TAX REPORTS

Table 3.—COLLECTIONS OF SELECTED STATE TAXES, FOR STATES: SECOND QUARTER OF 1964 AND PRIOR PERIODS

(Amounts in thousands of dollars)

State	General sales and gross receipts					Motor fuel sales				
	2nd quarter		12-month periods			2nd quarter		12-month periods		
	1964 (thousand dollars)	Percent change from 1963	Year ended June 1964 (thousand dollars)	Percent change from—		1964 (thousand dollars)	Percent change from 1963	Year ended June 1964 (thousand dollars)	Percent change from—	
				Year ended Mar. 1964	Year ended June 1963				Year ended Mar. 1964	Year ended June 1963
Alabama.....	35,410	40.1	134,736	8.1	34.1	21,472	4.9	82,030	1.2	5.1
Alaska.....	-	-	-	-	-	959	-14.7	5,643	-2.8	-6.0
Arizona.....	22,170	4.2	84,842	1.1	4.7	10,140	29.1	39,304	6.2	32.9
Arkansas.....	18,729	6.5	72,892	1.6	9.2	11,621	0.7	46,914	0.2	4.9
California.....	213,150	11.3	882,873	2.5	8.5	118,092	24.2	448,876	5.4	16.1
Colorado.....	14,745	0.8	60,425	0.2	4.7	10,865	3.0	45,059	0.7	7.2
Connecticut.....	25,279	13.1	106,919	2.8	5.3	13,927	7.3	54,326	1.8	5.5
Delaware.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
District of Columbia	9,811	6.4	37,603	1.6	5.5	3,208	5.3	12,465	1.3	3.8
Florida.....	63,235	17.7	228,465	4.3	19.4	39,070	4.5	146,868	1.2	5.4
Georgia.....	48,447	9.9	185,423	2.4	7.8	26,588	4.4	103,006	1.1	8.6
Hawaii.....	17,995	10.2	71,109	2.4	5.2	2,623	7.2	10,384	1.7	7.0
Idaho.....	-	-	-	-	-	4,242	10.3	16,557	2.5	2.4
Illinois.....	127,131	0.2	558,586	(2)	2.5	42,072	1.2	161,087	0.3	3.4
Indiana.....	65,646	10.4	208,357	3.1	-3.1	30,043	2.1	110,103	0.6	2.5
Iowa.....	20,827	1.4	88,214	0.3	1.1	15,664	0.3	63,091	0.1	2.5
Kansas.....	21,631	2.1	86,139	0.5	2.1	12,310	2.3	46,033	0.6	-0.5
Kentucky.....	27,917	6.7	109,455	1.6	6.9	17,387	5.3	72,993	1.2	5.2
Louisiana.....	27,895	12.7	104,747	3.1	8.1	19,307	6.2	72,783	1.6	5.2
Maine.....	10,053	41.3	40,780	7.8	35.3	5,890	4.2	25,503	0.9	4.0
Maryland.....	30,253	10.8	104,560	2.9	7.9	17,314	3.4	64,983	0.9	4.3
Massachusetts.....	-	-	-	-	-	-	-	-	-	-
Michigan.....	146,299	6.5	537,411	1.7	7.4	27,912	3.7	86,914	1.1	3.1
Minnesota.....	-	-	-	-	-	42,610	4.9	166,618	1.2	4.9
Mississippi.....	21,876	2.4	89,001	0.6	7.9	18,355	17.5	77,020	3.7	23.4
Missouri.....	47,837	48.4	172,024	10.0	25.3	13,655	-4.3	53,601	-1.1	4.9
Montana.....	-	-	-	-	-	16,195	-18.7	80,432	-4.4	0.4
Nebraska.....	-	-	-	-	-	3,302	(NA)	(NA)	(NA)	(NA)
Nevada.....	9,851	76.1	25,244	20.3	29.6	11,179	1.8	45,225	0.4	10.5
New Hampshire.....	-	-	-	-	-	3,414	66.5	11,803	13.1	11.1
New Jersey.....	-	-	-	-	-	3,828	-11.1	15,275	-3.0	1.1
New Mexico.....	-	-	-	-	-	33,998	4.7	133,615	1.2	4.4
New York.....	14,906	12.4	57,675	2.9	31.0	6,727	1.4	27,860	0.3	3.2
North Carolina.....	39,401	7.4	156,728	1.8	7.4	56,556	15.8	250,907	3.2	7.7
North Dakota.....	4,437	31.7	20,793	5.4	24.9	31,906	2.6	117,552	0.7	3.1
Ohio.....	72,288	6.2	296,352	1.4	6.8	4,003	37.2	15,281	7.6	18.4
Oklahoma.....	-	-	-	-	-	56,548	4.5	235,501	1.0	4.3
Oregon.....	16,957	6.3	66,645	1.5	6.1	15,909	-4.1	66,409	-1.0	1.7
Pennsylvania.....	-	-	-	-	-	11,252	13.7	44,313	3.2	9.4
Rhode Island.....	162,922	25.3	507,570	6.9	27.6	63,450	-7.8	241,561	-2.2	-1.4
South Carolina.....	8,018	7.2	30,177	1.8	4.3	4,676	6.9	19,050	1.6	4.7
South Dakota.....	21,690	6.8	85,499	1.6	6.2	15,199	1.6	58,509	0.4	3.7
Tennessee.....	3,912	0.9	18,206	0.2	0.2	3,443	0.3	17,979	0.1	-1.1
Texas.....	37,751	20.6	147,264	4.6	21.5	22,968	0.2	89,312	0.1	3.4
Utah.....	48,643	13.9	197,895	3.1	10.5	48,486	-5.5	209,507	-1.3	1.7
Vermont.....	11,276	22.2	47,934	4.5	15.9	5,711	-0.3	23,276	-0.1	1.2
Virginia.....	-	-	-	-	-	2,842	3.3	9,528	1.0	1.6
Washington.....	-	-	-	-	-	-	-	-	-	-
West Virginia.....	75,244	2.8	304,922	0.7	1.3	25,191	3.7	102,542	0.9	4.4
Wisconsin.....	26,035	6.0	104,686	1.4	5.4	19,986	3.5	79,863	0.9	1.9
Wyoming.....	18,052	24.7	62,436	6.1	12.7	12,483	23.9	39,978	6.4	4.5
	3,002	2.7	13,071	0.6	6.0	20,941	4.0	81,009	1.0	3.2
						1,939	33.4	9,644	5.3	10.4

See footnotes at end of table.

QUARTERLY TAX REPORTS

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Table 3.—COLLECTIONS OF SELECTED STATE TAXES, FOR STATES: SECOND QUARTER OF 1964 AND PRIOR PERIODS—Continued

(Amounts in thousands of dollars)

State	Individual income					Motor vehicle and operator's licenses				
	2nd quarter		12-month periods			2nd quarter		12-month periods		
	1964 (thousand dollars)	Percent change from 1963	Year ended June 1964 (thousand dollars)	Percent change from—		1964 (thousand dollars)	Percent change from 1963	Year ended June 1964 (thousand dollars)	Percent change from—	
				Year ended Mar. 1964	Year ended June 1963				Year ended Mar. 1964	Year ended June 1963
Alabama.....	15,166	17.7	48,081	( <sup>1</sup> )	( <sup>1</sup> )	1,062	62.9	7,713	5.6	23.2
Alaska.....	3,420	-2.5	13,929	-0.6	8.3	1,938	-5.0	3,019	-3.3	2.0
Arizona.....	9,061	-21.3	15,118	-14.0	-36.8	3,478	-3.4	11,782	-1.0	2.1
Arkansas.....	5,597	-41.7	10,603	-27.4	-24.5	1,029	21.9	18,879	1.0	10.4
California.....	283,887	24.6	391,854	16.7	21.7	15,482	-32.6	158,286	-4.5	5.1
Colorado.....	14,945	-45.5	38,328	-24.6	-15.4	4,450	9.0	20,063	1.9	12.0
Connecticut.....	(NA)	(NA)	(NA)	(NA)	(NA)	10,196	5.5	25,613	2.1	(NA)
Delaware.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
District of Columbia	10,348	13.1	32,314	3.9	10.2	1,016	5.6	7,717	0.7	4.0
Florida.....	-	-	-	-	-	16,271	35.2	83,659	5.3	28.1
Georgia.....	40,961	4.3	98,289	1.8	3.6	9,599	17.6	22,959	6.7	13.3
Hawaii.....	9,935	14.0	34,116	3.7	8.4	-	-	-	-	-
Idaho.....	10,926	21.1	25,228	8.2	16.6	2,173	-36.8	11,731	-9.7	( <sup>2</sup> )
Illinois.....	-	-	-	-	-	10,742	7.3	122,897	0.6	6.1
Indiana.....	39,545	(NA)	(NA)	(NA)	(NA)	5,720	17.6	44,689	2.0	4.0
Iowa.....	27,697	2.7	48,525	1.5	5.0	7,646	9.5	56,059	1.2	25.2
Kansas.....	19,974	2.4	29,433	1.6	3.8	3,667	-4.6	28,168	-0.6	5.4
Kentucky.....	14,053	8.0	46,066	2.3	-2.3	1,981	-49.0	15,038	-11.2	5.2
Louisiana.....	<sup>3</sup> 19,522	( <sup>1</sup> )	30,700	( <sup>1</sup> )	( <sup>1</sup> )	8,255	-18.4	18,168	7.6	22.2
Maine.....	-	-	-	-	-	1,811	16.2	11,438	2.3	15.0
Maryland.....	37,360	12.2	123,189	3.4	9.1	15,725	3.7	32,349	1.7	4.3
Massachusetts.....	69,167	7.8	202,540	2.5	8.7	4,999	27.4	28,535	3.9	( <sup>2</sup> )
Michigan.....	-	-	-	-	-	25,420	-36.8	83,827	-15.0	4.0
Minnesota.....	48,634	1.4	142,590	0.5	( <sup>2</sup> )	6,752	31.1	48,737	3.4	6.1
Mississippi.....	3,449	4.9	7,982	2.0	-0.1	1,006	-34.9	9,276	-5.5	-2.2
Missouri.....	<sup>3</sup> 32,899	3.6	77,527	1.5	0.3	9,635	3.2	48,626	0.6	7.6
Montana.....	5,056	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nebraska.....	-	-	-	-	-	1,634	21.6	9,251	3.2	43.5
Nevada.....	-	-	-	-	-	1,032	-7.1	7,202	-1.1	3.2
New Hampshire.....	1,549	7.7	1,894	6.2	8.7	1,850	-5.6	8,089	-1.3	5.5
New Jersey.....	2,945	-17.2	7,010	-8.0	-5.7	19,064	7.6	84,507	1.6	4.6
New Mexico.....	<sup>3</sup> 4,914	-5.9	12,704	-2.4	-11.3	7,014	( <sup>1</sup> )	14,737	( <sup>1</sup> )	23.0
New York.....	262,825	0.8	1,145,413	0.2	19.0	16,074	2.1	157,330	0.2	2.5
North Carolina.....	35,732	13.8	115,919	3.9	11.5	3,755	3.5	38,286	0.3	6.0
North Dakota.....	<sup>3</sup> 4,514	20.8	9,275	9.2	22.2	1,056	-23.0	11,244	-2.7	11.0
Ohio.....	-	-	-	-	-	74,166	7.5	117,632	4.6	8.6
Oklahoma.....	8,306	( <sup>1</sup> )	23,488	26.9	23.5	4,438	18.3	46,086	1.5	6.4
Oregon.....	53,256	42.5	123,457	14.8	19.9	8,124	8.8	33,502	2.0	0.7
Pennsylvania.....	-	-	-	-	-	43,601	-19.1	91,189	-10.1	-14.3
Rhode Island.....	-	-	-	-	-	2,293	5.5	10,550	1.2	2.9
South Carolina.....	8,610	27.1	35,083	5.5	7.5	1,762	-10.3	9,382	-2.1	-13.5
South Dakota.....	-	-	-	-	-	3,464	-12.9	9,114	-5.3	-4.2
Tennessee.....	4,733	1.8	6,542	1.3	-3.4	22,831	2.1	39,675	1.2	44.8
Texas.....	-	-	-	-	-	79,714	6.3	109,935	4.5	6.6
Utah.....	8,854	8.7	20,054	3.7	7.0	1,119	1.9	8,005	0.3	1.3
Vermont.....	4,349	0.7	14,519	0.2	0.2	1,887	-13.8	8,728	-3.3	5.8
Virginia.....	35,638	-69.1	127,836	-38.5	-0.3	28,024	61.9	41,070	35.3	46.1
Washington.....	-	-	-	-	-	4,466	13.4	30,508	1.8	6.4
West Virginia.....	7,053	29.4	19,151	9.1	11.3	8,193	-12.6	20,095	-5.5	-10.9
Wisconsin.....	76,686	23.6	209,786	7.5	-4.5	11,470	4.7	49,067	1.1	1.1
Wyoming.....	-	-	-	-	-	2,602	15.1	8,080	4.4	-1.5

NA Not available.

<sup>1</sup>Not computed; data not strictly comparable.

<sup>2</sup>Less than 0.05 percent.

<sup>3</sup>Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation.